

**ATTACHMENT I**

**TO: JPMORGAN CHASE BANK, N.A.**  
ATTN: RCO CENTRALIZED MAIL – MAIL CODE: LA4-7300  
700 KANSAS LANE  
MONROE, LA 71203-4774

**RE: ABTC CORP/MARCUS ANDRADE**  
7324 SOUTHWEST FWY, STE 222  
HOUSTON, TX 77074

ITEMS REQUESTED:

**ALL OPEN AND CLOSED ACCOUNTS**

For the period May 1, 2020 through October 31, 2020

All records pertaining to the following individuals and business entities whether held jointly or severally or as trustee or fiduciary as well as custodian, executor or guardian as well as any other entity in which these individuals or entities may have a financial interest:

- ABTC Corp
- Marcus Andrade

To include all accounts in which these individuals had signatory authority and/or the right of withdrawal.

These records should include but are not limited to:

**SAVINGS ACCOUNT RECORDS:** Including signature cards, ledger cards or records reflecting dates and amounts of deposits, withdrawals, interest, debit and credit memos, deposit slips, checks deposited, withdrawal slips, and checks issued for withdrawals.

**CHECKING ACCOUNT RECORDS:** Including signature cards, bank statements, deposit slips, checks deposited, checks drawn on the account, records pertaining to all debit and credit memos.

**LOAN RECORDS:** Including applications, financial statements, loan collateral, credit and background investigations, loan agreements, notes or mortgages, settlement sheets, contracts, checks issued for loans, repayment records, including records revealing the date, amount and method of repayment (cash or check), checks used to repay loans and a record disclosing the total amount of discount or interest paid annually, records of any liens, loan correspondence files, and internal bank memoranda.

**SAFE DEPOSIT BOX RECORDS:** Including contracts, access records, and records of rental fees paid disclosing the date, amount, and method of payment (cash or check).

CERTIFICATES OF DEPOSIT AND MONEY MARKET CERTIFICATES: Including applications, actual instruments(s), records of purchases and redemption's, checks issued on redemption, checks used to purchase certificate, any correspondence regarding the dates of payment or date interest is earned, checks issued for interest payments.

U.S. TREASURY NOTES AND BILLS: All records of the purchase of U.S. Treasury Bills and Notes and/or subsequent sale of such bills or notes, including interest paid, checks used for the purchase or sale of the notes and bills, checks issued for interest payments, records of interest paid or accumulated revealing the dates and amount of interest paid or accumulated.

CREDIT CARD RECORDS: Including customer's application, signature card, credit or background investigations conducted, correspondence, monthly billing statements, individual charge invoices, repayment records disclosing the dates, amounts and method (cash or check) of repayment, checks used to make repayments (front and back).

PURCHASES OF BANK CHECKS: Purchases of bank checks, cashier, teller, travelers' check records, or money order records including the check register, file copies of the checks or money orders, records revealing the date and source of payment for said checks or money orders.

OTHER RECORDS: Records of certified checks, wire transfers, or collections, letters of credit, bonds and securities purchased through your bank, savings bond transactions and investment accounts. Such records that disclose the date and amount of the transaction, method (cash or check) and source of payment, instruments and statements of transactions.

All correspondence with the above persons/entities and/or with third parties regarding the above persons/entities. All memoranda, notes, files, or records relating to meetings or conversations concerning the above persons/entities.

RECORD FORMAT: In addition to hard copies, records are requested in the form of magnetic media. Data may be provided on a CD, DVR, or flash drive in a (1) Microsoft Excel file format or (2) Access Database. Alternatively, other acceptable formats would be "text fixed length flat file", "delimited file", or "Text print file". If a delimited file is used please use the "|" (pipe) or "~" (tilde) for the delimiting character instead of "," (comma). Also if the source of the data is a mainframe, please use a text qualifier of double quotes (") for all text fields. Otherwise, no text qualifier is needed. A record layout for the data is also requested.

## **ATTACHMENT II**

**TO: JPMORGAN CHASE BANK, N.A.**  
ATTN: RCO CENTRALIZED MAIL – MAIL CODE: LA4-7300  
700 KANSAS LANE  
MONROE, LA 71203-4774

**RE: ABTC CORP/MARCUS ANDRADE**  
7324 SOUTHWEST FWY, STE 222  
HOUSTON, TX 77074

## **DEFINITIONS**

The term “document” shall mean the original and any nonidentical copy of written, typed, printed, recorded, transcribed, punched, taped, filmed, or graphic matter, or sound production, however produced or reproduced, of any kind, in the possession, custody, or control of the summoned parties, regardless of where located, and includes, but is not limited to contracts, agreement, orders, diaries, correspondence, communications, memoranda, messages, reports, studies, drawings, papers, agenda, bulletins, notices, announcements, vouchers, brochures, schedules, computer printouts, statements, price lists, journals, ledgers, films, film clips, telegrams, teletypes, and magnetic or recorded tapes. In all cases where any original is not in the possession, custody or control of the summons party/parties, the term “documents” shall include any copy of the original and any nonidentical copy thereof.

## **IDENTIFYING AND GROUPING DOCUMENTS**

In order to facilitate the handling of documents submitted pursuant to this summons, to preserve their identity, and to ensure their accurate and expeditious return, the following procedures should be observed for all such documents:

- A. The documents should be numbered consecutively.
- B. The documents should be grouped according to the individual paragraph of this summons to which they are responsive, and, within each such group, the documents should be arranged, to the extent possible in chronological order. Multi-paged documents should remain intact.

**ATTACHMENT I**

TO: **BANK OF AMERICA, N.A.**  
ATTN: LEGAL ORDER PROC  
PO BOX 15047  
WILMINGTON, DE 19850-5047

RE: **ABTC CORP/MARCUS ANDRADE**  
7324 SOUTHWEST FWY, STE 222  
HOUSTON, TX 77074

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## **ATTACHMENT II**

**TO: BANK OF AMERICA, N.A.**  
ATTN: LEGAL ORDER PROC  
PO Box 15047  
WILMINGTON, DE 19850-5047

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# Bank Secrecy Act Summons



From the:

- ☐ Financial Crimes Enforcement Network  
☒ The Internal Revenue Service  
☐ U. S. Customs and Border Protection

1. TO: JPMorgan Chase Bank, N.A.

2. Date (MM/DD/YYYY)

Address RCO Centralized Mail - Mail Code: LA4-7300  
 700 Kansas Lane, Monroe, LA 71203-4774

09/19/2023

3. By the service of this summons upon you, YOU ARE HEREBY SUMMONED AND REQUIRED TO:

- ☐ APPEAR AND GIVE TESTIMONY before the person named, and at the place, date, and time indicated, below; and
- ☒ PRODUCE THE BOOKS, PAPERS, RECORDS, AND OTHER DATA listed below to the person named, and at the place, and date indicated, below.

Your testimony and production of the books, papers, records, at the place, date, and time indicated, and other data are REQUIRED in connection with an investigation for the purpose of civil enforcement of the Currency and Foreign Transactions Reporting Act, as amended (31 U.S.C. 5311-5332); section 21 of the Federal Deposit Insurance Act (12 U.S.C. 1829b), title 1 of Public Law 91-508 (12 U.S.C. 1951, et seq.), or any regulation under any of the foregoing provisions.

4. Name, Title, Department or Agency, Address, and Telephone  
 Number of Person Taking Testimony and Receiving Records

Andrea James, Internal Revenue Agent  
 Internal Revenue Service  
 1401 Hudson Ln, Ste 134, Monroe, LA 71201  
 tel # 318-410-7567

5. Place, Date, and Time for Appearance and  
 Testimony and Production of Records

Internal Revenue Service  
 1401 Hudson Ln, Ste 134  
 Monroe, LA 71201  
 On or before \_\_10/24/2023\_\_

6. Books, Papers, Records, and Other Data Required To Be Produced

1. Pursuant to 31 CFR 1010.911, you are hereby directed to produce copies of any and all documents as defined in Attachment II. This production is presently modified and limited to the books, papers, records and other data as listed in Attachment I. Compliance with this summons will be satisfied by mailing photocopies of the requested information to the address above by the date specified in the summons. Documents may also be provided on electronic media in pdf format unless specified otherwise. Your personal appearance is not necessary.

This summons shall remain in effect until you are granted leave to depart by the Secretary of the Treasury or an authorized delegate of the Secretary. Contumacy or refusal to obey this summons will result in proceedings in a U.S. District Court to compel your compliance with the summons. This summons is issued under authority of 31 U.S.C. 5318 and 31 C.F.R. 1010.911-1010.917.

7. Name, Title, Department or Agency, and Telephone Number of Person Issuing This Summons

Rachel Payne, BSA West Territory Manager,  
 Department of the Treasury, Internal Revenue Service  
 SBSE Compliance, BSA West Territory, tel # 619-615-7780

8. Signature of Person Issuing This Summons

*Rachel Payne*  
 Digitally signed by Rachel S. Payne  
 Date: 2023.08.31 17:47:52 -0700

**CERTIFICATE OF SERVICE OF SUMMONS**

Date of Service of This Summons: \_\_\_\_\_

Manner of Service:

(MM/DD/YYYY)

1. ☐ Registered Mail (for natural person). I mailed an attested copy of the summons by registered mail, return receipt requested, to the person to whom it was directed at the following address:

\_\_\_\_\_  
\_\_\_\_\_

Registered mail number \_\_\_\_\_

2. ☐ Personal delivery (for natural person). I handed an attested copy of the summons to the person to whom it was directed at the following address:

\_\_\_\_\_  
\_\_\_\_\_

3. ☒ Delivery to officer, managing or general agent, or other agent authorized to receive service of process. I delivered an attested copy of the summons to the following person:

JPMorgan Chase Bank, N.A.

Title: Attn: RCO Centralized Mail - Mail Code LA4-7300

- 3a. ☒ By registered mail, return receipt requested to the above named person at the following address:

700 Kansas Ln

Monroe, LA 71203-4774

Registered mail number \_\_\_\_\_

- 3b. ☐ By hand delivery to the above-named person at the following address:

\_\_\_\_\_  
\_\_\_\_\_**STATEMENT OF SERVICE FEES**

Travel	Services	Total

**DECLARATION OF SERVER**

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Certificate of Service of Summons and Statement of Service Fees is true and correct.

Executed on \_\_\_\_\_

(MM/DD/YYYY)

Andrea James

Name of Server (Please print or type)

1401 Hudson Ln, Ste 134, Monroe, LA 71201

Address of Server (Please print or type)

Signature of Server \_\_\_\_\_

**Certificate of Notice Relating to Customers**

<input type="checkbox"/> No notice required	Signature	Title
		Internal Revenue Agent
<input checked="" type="checkbox"/> Notice Required (Summons was issued to any office of a Bank, Credit Card Issuer, Loan or Trust Company, Savings or Building and Loan, Homestead Association (including cooperative Banks), Credit Union or Consumer Finance Institution located in any state or territory of the United States, the District of Columbia, Puerto Rico, Guam, American Samoa, or the Virgin Islands in relation to an investigation of one or more of their customers who has an account at their Institution). (See 12 U.S.C. 340 I (1))		
Date of Giving Notice (MM/DD/YYYY)	Time	Name of Noticee
		ABTC Corp
		Address of Noticee (If Mailed)
		7324 Southwest Fwy, Ste 222, Houston, TX

How Notice was Given:

1. ☐ I gave notice by registered mail to the last known address of the noticee
2. ☐ I gave notice by handing it to the noticee

3. ☐ A delay of notice was granted, and I gave notice upon expiration of the period of delay by:

3a. ☐ Registered mail to the last known address of the noticee

3b. ☐ Handing it to the noticee

Signature

Title

Internal Revenue Agent

☐ I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee authorized disclosure.

☐ I certify that a delay of notice order was granted, and the records obtained were subject to delay of notice order.

Signature

Title

Internal Revenue Agent



## Financial Crimes Enforcement Network

Bank Secrecy Act  
Summons

From the:

- ☐ Financial Crimes Enforcement Network  
☒ The Internal Revenue Service  
☐ U. S. Customs and Border Protection

1. TO: JPMorgan Chase Bank, N.A.

2. Date (MM/DD/YYYY)

Address

RCO Centralized Mail - Mail Code: LA4-7300  
 700 Kansas Lane, Monroe, LA 71203-4774

09/19/2023

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- ☐ APPEAR AND GIVE TESTIMONY before the person named, and at the place, date, and time indicated, below; and
- ☒ PRODUCE THE BOOKS, PAPERS, RECORDS, AND OTHER DATA listed below to the person named, and at the place, and date indicated, below.

Your testimony and production of the books, papers, records, at the place, date, and time indicated, and other data are REQUIRED in connection with an investigation for the purpose of civil enforcement of the Currency and Foreign Transactions Reporting Act, as amended (31 U.S.C. 5311-5332); section 21 of the Federal Deposit Insurance Act (12 U.S.C. 1829b), title 1 of Public Law 91-508 (12 U.S.C. 1951, et seq.), or any regulation under any of the foregoing provisions.

4. Name, Title, Department or Agency, Address, and Telephone  
 Number of Person Taking Testimony and Receiving Records

Andrea James, Internal Revenue Agent  
 Internal Revenue Service  
 1401 Hudson Ln, Ste 134, Monroe, LA 71201  
 tel # 318-410-7567

5. Place, Date, and Time for Appearance and  
 Testimony and Production of Records

Internal Revenue Service  
 1401 Hudson Ln, Ste 134  
 Monroe, LA 71201  
 On or before 10/24/2023

6. Books, Papers, Records, and Other Data Required To Be Produced

1. Pursuant to 31 CFR 1010.911, you are hereby directed to produce copies of any and all documents as defined in Attachment II. This production is presently modified and limited to the books, papers, records and other data as listed in Attachment I. Compliance with this summons will be satisfied by mailing photocopies of the requested information to the address above by the date specified in the summons. Documents may also be provided on electronic media in pdf format unless specified otherwise. Your personal appearance is not necessary.

Attestation: I hereby certify that I have examined and compared this copy of the summons with the original and that it is a true and correct copy of the original. Signature \_\_\_\_\_ Date 09/19/2023  
 (MM/DD/YYYY)

This summons shall remain in effect until you are granted leave to depart by the Secretary of the Treasury or an authorized delegate of the Secretary. Contumacy or refusal to obey this summons will result in proceedings in a U.S. District Court to compel your compliance with the summons. This summons is issued under authority of 31 U.S.C. 5318 and 31 C.F.R. 1010.911-1010.917.

7. Name, Title, Department or Agency, and Telephone Number of Person Issuing This Summons

Rachel Payne, BSA West Territory Manager,  
 Department of the Treasury, Internal Revenue Service  
 SBSE Compliance, BSA West Territory, tel # 619-615-7780

8. Signature of Person Issuing This Summons

*Rachel Payne*  
 Digitally signed by Rachel S. Payne  
 Date: 2023.08.31 17:48:38 -0700

Provisions of Title 31 United States Code (The Regulations  
Relating to this Summons are at 31 CFR Chapter X, )

Section 5318. Compliance, exemptions, and summons authority

(a) General powers of Secretary. The Secretary of the Treasury may (except under section 5315 of this title and regulations prescribed under section 5315)

(1) except as provided in subsection (b)(2), delegate duties and powers under this subchapter to an appropriate supervising agency; and the United States Postal Service;

(2) require a class of domestic financial institutions or non-financial trades or businesses to maintain appropriate procedures to ensure compliance with this subchapter and regulations prescribed under this subchapter or to guard against money laundering;

(3) examine any books, papers, records, or other data of domestic financial institutions or nonfinancial trades or businesses relevant to the recordkeeping or reporting requirements of this subchapter;

(4) summon a financial institution or nonfinancial trade or business, an officer or employee of a financial institution or non-financial trade or business (including a former officer or employee), or any person having possession, custody, or care of the reports and records required under this subchapter, to appear before the Secretary of the Treasury or his delegate at a time and place named in the summons and to produce such books, papers, records, or other data, and to give testimony, under oath, as may be relevant or material to an investigation described in subsection (b);

(5) exempt from the requirements of this subchapter any class of transactions within any State if the Secretary determines that (A) under the laws of such State, that class of transactions is subject to requirements substantially similar to those imposed under this subchapter; and (B) there is adequate provision for the enforcement of such requirements; and

(6) prescribe an appropriate exemption from a requirement under this subchapter and regulations prescribed under this subchapter. The Secretary may revoke an exemption under this paragraph or paragraph (5) by actually or constructively notifying the parties affected. A revocation is effective during judicial review.

(b) Limitations on summons power.

(1) Scope of Power. The Secretary of the Treasury may take any action described in paragraph (3) or (4) of subsection

(a) only in connection with investigations for the purpose of civil enforcement of violations of this subchapter, section 21 of the Federal Deposit Insurance Act, section 411 of the National Housing Act, or chapter 2 of Public Law 91-508 (12 USC. 1951 et seq.) or any regulation under any such provision.

(2) Authority to issue . A summons may be issued under subsection (a)(4) only by, or with the approval of, the Secretary of the Treasury or a supervisory level delegate of the Secretary of the Treasury.

(c) Administrative aspects of summons.

(1) Production at designated site. A summons issued pursuant to this section may require that books, papers, records, or other data stored or maintained at any place be produced at any designated location in any State or in any territory or other place subject to the jurisdiction of the United States not more than 500 miles distant from any place where the financial institution or nonfinancial trade or business operates or conducts business in the United States.

(2) Fees and travel expenses. Persons summoned under this section shall be paid the same fees and mileage for travel in the United States that are paid witnesses in the courts of the United States.

(3) No liability for expenses. The United States shall not be liable for any expense, other than an expense described in paragraph (2), incurred in connection with the production of books, papers, records, or other data under this section

(d) Service of summons. Service of a summons issued under this section may be by registered mail or in such other manner calculated to give actual notice as the Secretary may prescribe by regulation.

(e) Contumacy or refusal.

(1) Referral to Attorney General. In case of contumacy by a person issued a summons under paragraph (3) or (4) of subsection (a) or a refusal by such person to obey such summons, the Secretary of the Treasury shall refer the matter to the Attorney General.

(2) Jurisdiction of court-The Attorney General may invoke the aid of any court of the United States within the jurisdiction of which-

(A) the investigation which gave rise to the summons is being or has been carried on;

(B) the person summoned is an inhabitant; or

(C) the person summoned carries on business or may be found, to compel compliance with the summons.

(3) Court order -The court may issue an order requiring the person summoned to appear before the Secretary or his delegate to produce books, papers, records, and other data, to give testimony as may be necessary to explain how such material was compiled and maintained, and to pay the costs of the proceeding.

(4) Failure to comply with order.-Any failure to obey the order of the court may be punished by the court as a contempt thereof.

(5) Service of process. All process in any case under this subsection may be served in any judicial district in which such person may be found.

(f) **Written and signed statement required.** No person shall qualify for an exemption under section (a)(6)(sic) unless the relevant financial institution prepares and maintains a statement which,

(1) describes in detail the reasons why such person is qualified for such exemption; and

(2) contains the signature of such person.

Financial Crimes Enforcement Network  
**Bank Secrecy Act**  
**Summons**



From the:

- ☐ Financial Crimes Enforcement Network  
☒ The Internal Revenue Service  
☐ U. S. Customs and Border Protection

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Your testimony and production of the books, papers, records, at the place, date, and time indicated, and other data are REQUIRED in connection with an investigation for the purpose of civil enforcement of the Currency and Foreign Transactions Reporting Act, as amended (31 U.S.C. 5311-5332); section 21 of the Federal Deposit Insurance Act (12 U.S.C. 1829b), title 1 of Public Law 91-508 (12 U.S.C. 1951, et seq.), or any regulation under any of the foregoing provisions.

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Andrea James, Internal Revenue Agent  
 Internal Revenue Service  
 1401 Hudson Ln, Ste 134, Monroe, LA 71201  
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Internal Revenue Service  
 1401 Hudson Ln, Ste 134  
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7. Name, Title, Department or Agency, and Telephone Number of Person Issuing This Summons

Rachel Payne, BSA West Territory Manager,  
 Department of the Treasury, Internal Revenue Service  
 SBSE Compliance, BSA West Territory, tel # 619-615-7780

8. Signature of Person Issuing This Summons

*Rachel Payne*  
 Digitally signed by Rachel S. Payne  
 Date: 2023.08.31 17:49:27 -07'00'

Section 5318. Compliance, exemptions, and summons authority

(a) General powers of Secretary. The Secretary of the Treasury may (except under section 5315 of this title and regulations prescribed under section 5315)

(1) except as provided in subsection (b)(2), delegate duties and powers under this subchapter to an appropriate supervising agency; and the United States Postal Service;

(2) require a class of domestic financial institutions or non-financial trades or businesses to maintain appropriate procedures to ensure compliance with this subchapter and regulations prescribed under this subchapter or to guard against money laundering;

(3) examine any books, papers, records, or other data of domestic financial institutions or nonfinancial trades or businesses relevant to the recordkeeping or reporting requirements of this subchapter;

(4) summon a financial institution or nonfinancial trade or business, an officer or employee of a financial institution or nonfinancial trade or business (including a former officer or employee), or any person having possession, custody, or care of the reports and records required under this subchapter, to appear before the Secretary of the Treasury or his delegate at a time and place named in the summons and to produce such books, papers, records, or other data, and to give testimony, under oath, as may be relevant or material to an investigation described in subsection (b);

(5) exempt from the requirements of this subchapter any class of transactions within any State if the Secretary determines that (A) under the laws of such State, that class of transactions is subject to requirements substantially similar to those imposed under this subchapter; and

(B) there is adequate provision for the enforcement of such requirements; and

(6) prescribe an appropriate exemption from a requirement under this subchapter and regulations prescribed under this subchapter. The Secretary may revoke an exemption under this paragraph or paragraph (5) by actually or constructively notifying the parties affected. A revocation is effective during judicial review.

(b) Limitations on summons power.

(1) Scope of Power. The Secretary of the Treasury may take any action described in paragraph (3) or (4) of subsection

(a) only in connection with investigations for the purpose of civil enforcement of violations of this subchapter, section 21 of the Federal Deposit Insurance Act, section 411 of the National Housing Act, or chapter 2 of Public Law 91-508 (12 USC. 1951 et seq.) or any regulation under any such provision.

(2) Authority to issue. A summons may be issued under subsection (a)(4) only by, or with the approval of, the Secretary of the Treasury or a supervisory level delegate of the Secretary of the Treasury.

(c) Administrative aspects of summons.

(1) Production at designated site. A summons issued pursuant to this section may require that books, papers, records, or other data stored or maintained at any place be produced at any designated location in any State or in any territory or other place subject to the jurisdiction of the United States not more than 500 miles distant from any place where the financial institution or nonfinancial trade or business operates or conducts business in the United States.

(2) Fees and travel expenses. Persons summoned under this section shall be paid the same fees and mileage for travel in the United States that are paid witnesses in the courts of the United States.

(3) No liability for expenses. The United States shall not be liable for any expense, other than an expense described in paragraph (2), incurred in connection with the production of books, papers, records, or other data under this section

(d) Service of summons. Service of a summons issued under this section may be by registered mail or in such other manner calculated to give actual notice as the Secretary may prescribe by regulation.

(e) Contumacy or refusal.

(1) Referral to Attorney General. In case of contumacy by a person issued a summons under paragraph (3) or (4) of subsection (a) or a refusal by such person to obey such summons, the Secretary of the Treasury shall refer the matter to the Attorney General.

(2) Jurisdiction of court-The Attorney General may invoke the aid of any court of the United States within the jurisdiction of which-

(A) the investigation which gave rise to the summons is being or has been carried on;

(B) the person summoned is an inhabitant; or

(C) the person summoned carries on business or may be found, to compel compliance with the summons.

(3) Court order -The court may issue an order requiring the person summoned to appear before the Secretary or his delegate to produce books, papers, records, and other data, to give testimony as may be necessary to explain how such material was compiled and maintained, and to pay the costs of the proceeding.

(4) Failure to comply with order. Any failure to obey the order of the court may be punished by the court as a contempt thereof.

(5) Service of process. All process in any case under this subsection may be served in any judicial district in which such person may be found.

(f) **Written and signed statement required.** No person shall qualify for an exemption under section (a)(6)(sic) unless the relevant financial institution prepares and maintains a statement which,

(1) describes in detail the reasons why such person is qualified for such exemption; and

(2) contains the signature of such person.



## CUSTOMER NOTICE

Dear ABTC Corp  
(Customer)

Records or information concerning your transactions held by the financial institution named in the attached subpoena, summons, or formal written request are being sought by the Internal Revenue Service in accordance with the Right to Financial Privacy Act of 1978, 12 U.S.C. Sec. 3401-3422, for the purpose(s) of civil enforcement of violations of the Currency and Foreign Transactions Reporting Act as amended, (31 U.S.C. Sec. 5311-5332) or any regulation under such provision.

If you object to the disclosure of such records or information, you must:

(1) Fill out the accompanying motion paper and sworn statement (as indicated by the instructions beneath each blank space) or write one of your own, stating that you are the customer whose records are being requested by the Government, and either state the reasons you believe that the records are not relevant to the legitimate law enforcement inquiry described in this notice, or provide another legal basis to support your objection to the release of the subject records.

(2) File the motion and sworn statement by mailing or delivering them to the Clerk of any one of the following United States District Courts (in some cases, there will be only one appropriate court):  
Texas Southern District Court

You must file with your motion and sworn statement a copy of the attached summons, subpoena or formal written request, as well as a copy of this notice.

(3) Serve the Government authority requesting the records by mailing (by registered or certified mail) or by delivering a copy of your motion and sworn statement and a copy of the summons to:

Andrea James, Internal Revenue Service, 1401 Hudson Ln, Ste 134, Monroe, LA 71201

(4) Be prepared to come to court and present your position in further detail.

(5) You do not need to have a lawyer, although you may wish to employ one to represent you and protect your rights.

If you do not follow the above procedures, upon the expiration of ten days from the date of personal service or fourteen days from the date of mailing of this notice, which ever is later, the records or information requested therein will be made available. These records may be transferred to other Government authorities for legitimate law enforcement inquiries, in which event you will be notified after the transfer.

09/19/2023

Date (MM/DD/YYYY)

1401 Hudson Ln, Ste 134  
Monroe, LA 71201

(Street Address, City, State, ZIP Code)

(318) 410-7567

(Area Code and telephone number)

Enclosures: Summons, Subpoena, or Formal Written Request  
Motion Form  
Sworn Statement Form

Very truly yours,

(Signature)

Andrea James, Internal Revenue Agent

(Name and Title of Official)

Internal Revenue Service

(Government Agency)

**Instructions to Server of Summons:**

Part C If notice is required, and a delay of notice was not granted,  
this part is to be given to the customer on  
or before the date on which summons was served.

## **DIRECTIONS FOR COMPLETING AND FILING THE ATTACHED MOTION AND SWORN STATEMENT**

1. Except where signatures are required, the indicated information should be either typed or printed legibly in the spaces provided on the attached motion and sworn statement forms. The information required for each space is described in parentheses under each space to be completed.
2. It is critical on your “sworn statement” form, that you state your reasons for believing that the financial records sought are not relevant to the legitimate law enforcement inquiry stated in the attached notice or that you provide another legal basis to support your objection to the release of the subject records. You may challenge the government’s access to the financial records if there has not been substantial compliance with the Right to Financial Privacy Act, or for any other reasons allowed under the law. You should state the facts that are the basis for your challenge as specifically as you can.
3. You must file your “Motion and Sworn Statement, along with a copy of the summons” with the appropriate United States district court within 10 days of service of the summons or 14 days of the mailing of the summons, which ever is later, and you must pay a filing fee as may be required by the clerk of the court. You must comply with the Federal Rules of Civil Procedure and local rules of the United States district court.
4. One copy of your challenge papers (motion and sworn statement) *must* be hand-delivered or mailed (by registered or certified mail) to the government official whose name and address appears on the Customer Notice.
5. If you have further questions, contact the government official whose name and telephone number appear on the Customer Notice.

**Instructions to Server of Summons:**  
Attach Part C-1 To Part C

CUSTOMER'S MOTION TO CHALLENGE GOVERNMENT'S ACCESS  
TO FINANCIAL RECORDS  
IN THE UNITED STATES DISTRICT COURT

FOR THE \_\_\_\_\_ DISTRICT OF \_\_\_\_\_  
(Name of District) (State in Which Court is Located)

\_\_\_\_\_  
(Customer Name) No. \_\_\_\_\_  
(Will be Filled in by Court Clerk)

Movant

MOTION FOR ORDER PURSUANT  
TO CUSTOMER CHALLENGE PROVISIONS  
OF THE RIGHT TO FINANCIAL  
PRIVACY ACT OF 1978

V.

\_\_\_\_\_  
(Agency seeking access to records)

Respondent:

I, \_\_\_\_\_ hereby move this Court, pursuant  
(Customer name)

to Section 1110 of the Right to Financial Privacy Act of 1978, 12 U.S.C. §3410, for an order preventing the government from obtaining access to my financial records. The agency seeking access is:

\_\_\_\_\_  
(Name of Government Agency)

My financial records are held by \_\_\_\_\_  
(Name Financial of Institution)

In support of this motion, the Court is respectfully referred to my sworn statement filed with this motion.

Respectfully submitted,

\_\_\_\_\_  
(Your Signature)

\_\_\_\_\_  
(Your Street Address, City, State, and ZIP Code)

\_\_\_\_\_  
(Your Area Code and Telephone Number)

\_\_\_\_\_  
(Print your Name)

CERTIFICATE OF SERVICE

I have mailed or delivered a copy of this motion and the attached sworn statement to:

\_\_\_\_\_  
(Name of Official Listed at Item 3 of Customer Notice)

\_\_\_\_\_  
(Address, City, State, and ZIP Code)

On \_\_\_\_\_ (Your Signature)  
Date (MM/DD/YYYY)

**CUSTOMER'S SWORN STATEMENT  
FOR FILING A CHALLENGE  
IN THE UNITED STATES DISTRICT COURT**

FOR THE \_\_\_\_\_ DISTRICT OF \_\_\_\_\_  
(Name of District) (State in Which Court is Located)

\_\_\_\_\_  
(Customer's Name)

Movant

No. \_\_\_\_\_  
(Will be Filled in by Court Clerk)

V.

\_\_\_\_\_  
(Agency seeking access to records)

Respondent:

SWORN STATEMENT OF MOVANT

I, \_\_\_\_\_, ☐ was previously  
(Customer's Name) ☐ am presently

a customer of \_\_\_\_\_  
(Name of Financial Institution)

and I am the customer whose records are being requested by the Government in the summons attached to this statement.

The financial records sought by \_\_\_\_\_  
(Name of Government Agency)

(Fill in one or more reasons)

1. are not relevant to the legitimate law enforcement inquiry stated in the Customer Notice that was

sent to me because \_\_\_\_\_

and/or

2. should not be disclosed because there has not been substantial compliance with the Right to Financial Privacy Act of 1978 in that

and/or

3. should not be disclosed on the following other legal basis \_\_\_\_\_

I declare under penalty of perjury that the foregoing is true and correct.

09/19/2023

\_\_\_\_\_  
Date (MM/DD/YYYY)

\_\_\_\_\_  
(Customer's Signature)



**CERTIFICATE OF COMPLIANCE**  
**WITH THE RIGHT TO FINANCIAL PRIVACY ACT OF 1978**

TO: JPMorgan Chase Bank, N.A. - RCO Centralized Mail - Code LA4-7300  
 (Name of Financial Institution)

700 Kansas Lane  
 Monroe, LA 71203-4774

( Address of Financial Institution)

FROM: Internal Revenue Service

(Name of Government Agency)

I hereby certify that the applicable provisions of the Right to Financial Privacy Act of 1978, 12 U.S.C. § 3401-3422, have been complied with as to the

Summons regarding ABTC Corp

(Summons, Subpoena, or Formal Written Request )

presented on 09/19/2023 for the following financial records of:  
 Date (MM/DD/YYYY)

(Enter information from BSA Summons, Item 6)

1. Pursuant to 31 CFR 1010.911, you are hereby directed to produce copies of any and all documents as defined in Attachment II. This production is presently modified and limited to the books, papers, records and other data as listed in Attachment I. Compliance with this summons will be satisfied by mailing photocopies of the requested information to the address above by the date specified in the summons. Documents may also be provided on electronic media in pdf format unless specified otherwise. Your personal appearance is not necessary.

09/19/2023

Date (MM/DD/YYYY)

1401 Hudson Ln, Ste 134  
 Monroe, LA 71201

(Street Address, City, State, ZIP Code)

(318) 410-7567

(Area Code and Telephone Number)

(Signature)

Andrea James

(Name)

Internal Revenue Agent

(Title of Official)

Internal Revenue Service

(Government Agency)

Pursuant to the Right to Financial Privacy Act of 1978, good faith reliance upon this certificate relieves your institution and its employees and agents of any possible liability to the customer in connection with the disclosure of these financial records.

Instruction to Server of Summons:

**Part D** If notice is required, this part is to be given to financial institution prior to receiving the financial records.

**POST NOTICE FOLLOWING COURT ORDERED DELAY**

ABTC Corp

Dear \_\_\_\_\_  
(Customer's Name)

Records or information concerning your transactions which are held by the financial institution named in the attached summons or request were supplied to or requested by the Government authority named in the summons or request on 09/19/2023  
Date (MM/DD/YYYY)

Notification was withheld pursuant to a determination by the United States District Court for the \_\_\_\_\_ District of \_\_\_\_\_ under the Right to Financial Privacy Act of 1978, 12 U.S.C. Sec. 3401-3422, that such notice might:

\_\_\_\_\_

\_\_\_\_\_

The purpose of the investigation or official proceeding was:

Civil enforcement of the Currency and Foreign Transactions Reporting Act, as amended (31 U.S.C. Sec. 5311-5332), section 21 of the Federal Deposit Insurance Act (12 U.S.C. 1829b), title 1 of Public Law 91-508 (12 U.S.C. 1951, et seq.), or any regulation under any of the foregoing provisions.

\_\_\_\_\_  
Date (MM/DD/YYYY)

(Signature) \_\_\_\_\_

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Street Address, City, State, ZIP Code)

\_\_\_\_\_  
(Title of Official)

**Internal Revenue Service**

\_\_\_\_\_  
(Area Code and Telephone Number)

\_\_\_\_\_  
(Government Agency)

Attachment (s):

**Instructions to Server of Summons:**

**Part E** If notice is required, and a delay of notice was granted, this part is to be given, upon the expiration of the period of delay, to the customer whose records were obtained from the financial institution.

**NOTICE THAT NO LEGAL PROCEEDINGS ARE CONTEMPLATED**

ABTC Corp

Dear \_\_\_\_\_ ,  
(Customer's Name)

This letter will notify you that no legal proceedings are now contemplated against you by

**Internal Revenue Service**

\_\_\_\_\_  
(Government Agency)

in connection with the investigation for which certain of your financial records were sought from

**JPMorgan Chase Bank, N.A. - RCO Centralized Mail - Co**

\_\_\_\_\_  
(Name of Financial Institution)

on \_\_\_\_\_  
Date (MM/DD/YYYY)

This notice to you is required by Section 1110(d)(2) of the Right to Financial Privacy Act of 1978, which is published in 12 U.S.C. §3410(d)(2).

You have thirty days from the date you received this letter during which to file an appeal of the United States District Court's decision denying the motion you made. If you wish to appeal, you should file your appeal with the Clerk of the United States Court of Appeals for the Fifth Circuit.

\_\_\_\_\_  
Date (MM/DD/YYYY)

**Andrea James**

\_\_\_\_\_  
(Name of Official)

**Internal Revenue Agent**

\_\_\_\_\_  
(Title of Official)

**Internal Revenue Service**

\_\_\_\_\_  
(Government Agency)

**Instructions to Server of Summons**

**Part F** If notice was required, this part to be given promptly to the customer, *if and when*, a determination has been made that no legal proceeding against him/her is contemplated.

CERTIFICATION FOR TRANSFERRING RECORDS  
OBTAINED PURSUANT TO THE RIGHT TO  
FINANCIAL PRIVACY ACT OF 1978

TO:

(Name of Receiving Agency)

(Address of Receiving Agency)

FROM:

(Name of Transferring Government Agency)

(Address of Transferring Government Agency)

The records of the following customer of a financial institution are in our possession:

ABTC Corp

(Customer name)

(Customer Street Address, City, State, and ZIP Code)

(Type of Records and Account Number)

JPMorgan Chase Bank, N.A. - RCO Centralized Mail - Code LA4-7300

(Name of Financial Institution)

Pursuant to Section 1112 (a) of the Right to Financial Privacy Act of 1978, 12 U.S.C. 3412(a), the records described above are being transferred to you. I certify that there is reason to believe that the records being transferred are relevant to a legitimate law enforcement inquiry within the jurisdiction of your agency or department.

Date (MM/DD/YYYY)

(Name of Official)

(Area Code and Telephone Number)

(Title of Official)

Internal Revenue Service

Copies to the Following Files:

(Government Agency)

Instructions to Server of Summons

**Part G** If notice was required, this part to be filled out and kept with original summons, if summonsed records are transferred to another agency.

**NOTICE OF TRANSFER OF FINANCIAL RECORDS  
TO ANOTHER DEPARTMENT OR AGENCY**

Dear ABTC Corp  
(Customer Name)

Copies of, or information contained in, your financial records lawfully in possession of:

Internal Revenue Service  
(Government Agency)

have been furnished to: \_\_\_\_\_  
(Receiving Agency)

pursuant to the Right to Financial Privacy Act of 1978, 12 U.S.C. §§3401-3422, for the following purpose(s): \_\_\_\_\_

If you believe that this transfer has not been made to further a legitimate law enforcement inquiry, you may have legal rights under the Right to Financial Privacy Act of 1978 or the Privacy Act of 1974.

\_\_\_\_\_  
Date (MM/DD/YYYY)

\_\_\_\_\_  
(Name of Official)

\_\_\_\_\_  
(Area Code and Telephone Number)

\_\_\_\_\_  
(Title of Official)

Internal Revenue Service

\_\_\_\_\_  
(Government Agency)

\_\_\_\_\_  
(Agency Address)

**Instructions to Server of Summons**

**Part H** If notice was required  
and records were transferred  
to another agency, this part  
is to be given to customer.

# Bank Secrecy Act Summons



From the:

- ☐ Financial Crimes Enforcement Network  
☒ The Internal Revenue Service  
☐ U. S. Customs and Border Protection

1. TO: Bank of America, N.A. - Legal Order Proc

Address PO Box 15047  
 Wilmington, DE 19850-5047

2. Date (MM/DD/YYYY)

09/19/2023

3. By the service of this summons upon you, YOU ARE HEREBY SUMMONED AND REQUIRED TO:

- ☐ APPEAR AND GIVE TESTIMONY before the person named, and at the place, date, and time indicated, below; and
- ☒ PRODUCE THE BOOKS, PAPERS, RECORDS, AND OTHER DATA listed below to the person named, and at the place, and date indicated, below.

Your testimony and production of the books, papers, records, at the place, date, and time indicated, and other data are REQUIRED in connection with an investigation for the purpose of civil enforcement of the Currency and Foreign Transactions Reporting Act, as amended (31 U.S.C. 5311-5332); section 21 of the Federal Deposit Insurance Act (12 U.S.C. 1829b), title 1 of Public Law 91-508 (12 U.S.C. 1951, et seq.), or any regulation under any of the foregoing provisions.

4. Name, Title, Department or Agency, Address, and Telephone  
 Number of Person Taking Testimony and Receiving Records

Andrea James, Internal Revenue Agent  
 Internal Revenue Service  
 1401 Hudson Ln, Ste 134, Monroe, LA 71201  
 tel # 318-410-7567

5. Place, Date, and Time for Appearance and  
 Testimony and Production of Records

Internal Revenue Service  
 1401 Hudson Ln, Ste 134  
 Monroe, LA 71201  
 On or before \_\_\_10/24/2023\_\_\_

6. Books, Papers, Records, and Other Data Required To Be Produced

1. Pursuant to 31 CFR 1010.911, you are hereby directed to produce copies of any and all documents as defined in Attachment II. This production is presently modified and limited to the books, papers, records and other data as listed in Attachment I. Compliance with this summons will be satisfied by mailing photocopies of the requested information to the address above by the date specified in the summons. Documents may also be provided on electronic media in pdf format unless specified otherwise. Your personal appearance is not necessary.

This summons shall remain in effect until you are granted leave to depart by the Secretary of the Treasury or an authorized delegate of the Secretary. Contumacy or refusal to obey this summons will result in proceedings in a U.S. District Court to compel your compliance with the summons. This summons is issued under authority of 31 U.S.C. 5318 and 31 C.F.R. 1010.911-1010.917.

7. Name, Title, Department or Agency, and Telephone Number of Person Issuing This Summons

Rachel Payne, BSA West Territory Manager,  
 Department of the Treasury, Internal Revenue Service  
 SBSE Compliance, BSA West Territory, tel # 619-615-7780

8. Signature of Person Issuing This Summons

*Rachel Payne*  
 Digitally signed by Rachel  
 S. Payne  
 Date: 2023.08.31 17:50:26  
 -07'00'

**CERTIFICATE OF SERVICE OF SUMMONS**

Date of Service of This Summons: \_\_\_\_\_

Manner of Service:

(MM/DD/YYYY)

1. ☐ Registered Mail (for natural person). I mailed an attested copy of the summons by registered mail, return receipt requested, to the person to whom it was directed at the following address:

\_\_\_\_\_  
\_\_\_\_\_

Registered mail number \_\_\_\_\_

2. ☐ Personal delivery (for natural person). I handed an attested copy of the summons to the person to whom it was directed at the following address:

\_\_\_\_\_  
\_\_\_\_\_

3. ☒ Delivery to officer, managing or general agent, or other agent authorized to receive service of process. I delivered an attested copy of the summons to the following person:

Bank of America, N.A.

Title: Legal Order Proc

- 3a. ☒ By registered mail, return receipt requested to the above named person at the following address:

PO Box 15047

Wilmington, DE 19850-5047

Registered mail number \_\_\_\_\_

- 3b. ☐ By hand delivery to the above-named person at the following address:

\_\_\_\_\_  
\_\_\_\_\_**STATEMENT OF SERVICE FEES**

Travel	Services	Total

**DECLARATION OF SERVER**

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Certificate of Service of Summons and Statement of Service Fees is true and correct.

Executed on \_\_\_\_\_

(MM/DD/YYYY)

Andrea James

Name of Server (Please print or type)

1401 Hudson Ln, Ste 134, Monroe, LA 71201

Address of Server (Please print or type)

Signature of Server \_\_\_\_\_

**Certificate of Notice Relating to Customers**

<input type="checkbox"/> No notice required	Signature	Title
		Internal Revenue Agent
<input checked="" type="checkbox"/> Notice Required (Summons was issued to any office of a Bank, Credit Card Issuer, Loan or Trust Company, Savings or Building and Loan, Homestead Association (including cooperative Banks), Credit Union or Consumer Finance Institution located in any state or territory of the United States, the District of Columbia, Puerto Rico, Guam, American Samoa, or the Virgin Islands in relation to an investigation of one or more of their customers who has an account at their Institution). (See 12 U.S.C. 340 I (1))		
Date of Giving Notice (MM/DD/YYYY)	Time	Name of Noticee
		ABTC Corp
		Address of Noticee (If Mailed)
		7324 Southwest Fwy, Ste 222, Houston, TX

How Notice was Given:

1. ☒ I gave notice by registered mail to the last known address of the noticee
2. ☐ I gave notice by handing it to the noticee

3. ☐ A delay of notice was granted, and I gave notice upon expiration of the period of delay by:

3a. ☐ Registered mail to the last known address of the noticee

3b. ☐ Handing it to the noticee

Signature

Title

Internal Revenue Agent

☐ I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee authorized disclosure.

☐ I certify that a delay of notice order was granted, and the records obtained were subject to delay of notice order.

Signature

Title

Internal Revenue Agent

## Financial Crimes Enforcement Network

# Bank Secrecy Act Summons



From the:

- ☐ Financial Crimes Enforcement Network  
☒ The Internal Revenue Service  
☐ U. S. Customs and Border Protection

1. TO: Bank of America, N.A. - Legal Order Proc

2. Date (MM/DD/YYYY)

Address

PO Box 15047  
 Wilmington, DE 19850-5047

09/19/2023

3. By the service of this summons upon you, YOU ARE HEREBY SUMMONED AND REQUIRED TO:

- ☐ APPEAR AND GIVE TESTIMONY before the person named, and at the place, date, and time indicated, below; and
- ☒ PRODUCE THE BOOKS, PAPERS, RECORDS, AND OTHER DATA listed below to the person named, and at the place, and date indicated, below.

Your testimony and production of the books, papers, records, at the place, date, and time indicated, and other data are REQUIRED in connection with an investigation for the purpose of civil enforcement of the Currency and Foreign Transactions Reporting Act, as amended (31 U.S.C. 5311-5332); section 21 of the Federal Deposit Insurance Act (12 U.S.C. 1829b), title 1 of Public Law 91-508 (12 U.S.C. 1951, et seq.), or any regulation under any of the foregoing provisions.

4. Name, Title, Department or Agency, Address, and Telephone  
Number of Person Taking Testimony and Receiving Records

Andrea James, Internal Revenue Agent  
 Internal Revenue Service  
 1401 Hudson Ln, Ste 134, Monroe, LA 71201  
 tel # 318-410-7567

5. Place, Date, and Time for Appearance and  
Testimony and Production of Records

Internal Revenue Service  
 1401 Hudson Ln, Ste 134  
 Monroe, LA 71201  
 On or before 10/24/2023

6. Books, Papers, Records, and Other Data Required To Be Produced

1. Pursuant to 31 CFR 1010.911, you are hereby directed to produce copies of any and all documents as defined in Attachment II. This production is presently modified and limited to the books, papers, records and other data as listed in Attachment I. Compliance with this summons will be satisfied by mailing photocopies of the requested information to the address above by the date specified in the summons. Documents may also be provided on electronic media in pdf format unless specified otherwise. Your personal appearance is not necessary.

Attestation: I hereby certify that I have examined and compared this copy of the summons with the original and that it is a true and correct copy of the original. Signature \_\_\_\_\_ Date \_\_\_\_\_

(MM/DD/YYYY)

This summons shall remain in effect until you are granted leave to depart by the Secretary of the Treasury or an authorized delegate of the Secretary. Contumacy or refusal to obey this summons will result in proceedings in a U.S. District Court to compel your compliance with the summons. This summons is issued under authority of 31 U.S.C. 5318 and 31 C.F.R. 1010.911-1010.917.

7. Name, Title, Department or Agency, and Telephone Number of Person Issuing This Summons

Rachel Payne, BSA West Territory Manager,  
 Department of the Treasury, Internal Revenue Service  
 SBSE Compliance, BSA West Territory, tel # 619-615-7780

8. Signature of Person Issuing This Summons

*Rachel Payne*  
 Digitally signed by Rachel S. Payne  
 Date: 2023.08.31 17:51:01 -07'00'



Provisions of Title 31 United States Code (The Regulations  
Relating to this Summons are at 31 CFR Chapter X, )

Section 5318. Compliance, exemptions, and summons authority

(a) General powers of Secretary. The Secretary of the Treasury may (except under section 5315 of this title and regulations prescribed under section 5315)

(1) except as provided in subsection (b)(2), delegate duties and powers under this subchapter to an appropriate supervising agency; and the United States Postal Service;

(2) require a class of domestic financial institutions or non-financial trades or businesses to maintain appropriate procedures to ensure compliance with this subchapter and regulations prescribed under this subchapter or to guard against money laundering;

(3) examine any books, papers, records, or other data of domestic financial institutions or nonfinancial trades or businesses relevant to the recordkeeping or reporting requirements of this subchapter;

(4) summon a financial institution or nonfinancial trade or business, an officer or employee of a financial institution or non-financial trade or business (including a former officer or employee), or any person having possession, custody, or care of the reports and records required under this subchapter, to appear before the Secretary of the Treasury or his delegate at a time and place named in the summons and to produce such books, papers, records, or other data, and to give testimony, under oath, as may be relevant or material to an investigation described in subsection (b);

(5) exempt from the requirements of this subchapter any class of transactions within any State if the Secretary determines that (A) under the laws of such State, that class of transactions is subject to requirements substantially similar to those imposed under this subchapter; and (B) there is adequate provision for the enforcement of such requirements; and

(6) prescribe an appropriate exemption from a requirement under this subchapter and regulations prescribed under this subchapter. The Secretary may revoke an exemption under this paragraph or paragraph (5) by actually or constructively notifying the parties affected. A revocation is effective during judicial review.

(b) Limitations on summons power.

(1) Scope of Power. The Secretary of the Treasury may take any action described in paragraph (3) or (4) of subsection

(a) only in connection with investigations for the purpose of civil enforcement of violations of this subchapter, section 21 of the Federal Deposit Insurance Act, section 411 of the National Housing Act, or chapter 2 of Public Law 91-508 (12 USC. 1951 et seq.) or any regulation under any such provision.

(2) Authority to issue . A summons may be issued under subsection (a)(4) only by, or with the approval of, the Secretary of the Treasury or a supervisory level delegate of the Secretary of the Treasury.

(c) Administrative aspects of summons.

(1) Production at designated site. A summons issued pursuant to this section may require that books, papers, records, or other data stored or maintained at any place be produced at any designated location in any State or in any territory or other place subject to the jurisdiction of the United States not more than 500 miles distant from any place where the financial institution or nonfinancial trade or business operates or conducts business in the United States.

(2) Fees and travel expenses. Persons summoned under this section shall be paid the same fees and mileage for travel in the United States that are paid witnesses in the courts of the United States.

(3) No liability for expenses. The United States shall not be liable for any expense, other than an expense described in paragraph (2), incurred in connection with the production of books, papers, records, or other data under this section

(d) Service of summons. Service of a summons issued under this section may be by registered mail or in such other manner calculated to give actual notice as the Secretary may prescribe by regulation.

(e) Contumacy or refusal.

(1) Referral to Attorney General. In case of contumacy by a person issued a summons under paragraph (3) or (4) of subsection (a) or a refusal by such person to obey such summons, the Secretary of the Treasury shall refer the matter to the Attorney General.

(2) Jurisdiction of court-The Attorney General may invoke the aid of any court of the United States within the jurisdiction of which-

(A) the investigation which gave rise to the summons is being or has been carried on;

(B) the person summoned is an inhabitant; or

(C) the person summoned carries on business or may be found, to compel compliance with the summons.

(3) Court order -The court may issue an order requiring the person summoned to appear before the Secretary or his delegate to produce books, papers, records, and other data, to give testimony as may be necessary to explain how such material was compiled and maintained, and to pay the costs of the proceeding.

(4) Failure to comply with order.-Any failure to obey the order of the court may be punished by the court as a contempt thereof.

(5) Service of process. All process in any case under this subsection may be served in any judicial district in which such person may be found.

(f) **Written and signed statement required.** No person shall qualify for an exemption under section (a)(6)(sic) unless the relevant financial institution prepares and maintains a statement which,

(1) describes in detail the reasons why such person is qualified for such exemption; and

(2) contains the signature of such person.

## Financial Crimes Enforcement Network

## Bank Secrecy Act

## Summons



From the:

- ☐ Financial Crimes Enforcement Network  
☒ The Internal Revenue Service  
☐ U. S. Customs and Border Protection

1. TO: Bank of America, N.A. - Legal Order Proc

2. Date (MM/DD/YYYY)

Address

PO Box 15047  
 Wilmington, DE 19850-5047

09/19/2023

3. By the service of this summons upon you, YOU ARE HEREBY SUMMONED AND REQUIRED TO:

- ☐ APPEAR AND GIVE TESTIMONY before the person named, and at the place, date, and time indicated, below; and
- ☒ PRODUCE THE BOOKS, PAPERS, RECORDS, AND OTHER DATA listed below to the person named, and at the place, and date indicated, below.

Your testimony and production of the books, papers, records, at the place, date, and time indicated, and other data are REQUIRED in connection with an investigation for the purpose of civil enforcement of the Currency and Foreign Transactions Reporting Act, as amended (31 U.S.C. 5311-5332); section 21 of the Federal Deposit Insurance Act (12 U.S.C. 1829b), title 1 of Public Law 91-508 (12 U.S.C. 1951, et seq.), or any regulation under any of the foregoing provisions.

4. Name, Title, Department or Agency, Address, and Telephone  
Number of Person Taking Testimony and Receiving Records

Andrea James, Internal Revenue Agent  
 Internal Revenue Service  
 1401 Hudson Ln, Ste 134, Monroe, LA 71201  
 tel # 318-410-7567

5. Place, Date, and Time for Appearance and  
Testimony and Production of Records

Internal Revenue Service  
 1401 Hudson Ln, Ste 134  
 Monroe, LA 71201  
 On or before 10/24/2023

6. Books, Papers, Records, and Other Data Required To Be Produced

1. Pursuant to 31 CFR 1010.911, you are hereby directed to produce copies of any and all documents as defined in Attachment II. This production is presently modified and limited to the books, papers, records and other data as listed in Attachment I. Compliance with this summons will be satisfied by mailing photocopies of the requested information to the address above by the date specified in the summons. Documents may also be provided on electronic media in pdf format unless specified otherwise. Your personal appearance is not necessary.

Attestation: I hereby certify that I have examined and compared this copy of the summons with the original and that it is a true and correct copy of the original. Signature \_\_\_\_\_ Date \_\_\_\_\_

(MM/DD/YYYY)

This summons shall remain in effect until you are granted leave to depart by the Secretary of the Treasury or an authorized delegate of the Secretary. Contumacy or refusal to obey this summons will result in proceedings in a U.S. District Court to compel your compliance with the summons. This summons is issued under authority of 31 U.S.C. 5318 and 31 C.F.R. 1010.911-1010.917.

7. Name, Title, Department or Agency, and Telephone Number of Person Issuing This Summons

Rachel Payne, BSA West Territory Manager,  
 Department of the Treasury, Internal Revenue Service  
 SBSE Compliance, BSA West Territory, tel # 619-615-7780

8. Signature of Person Issuing This Summons

*Rachel Payne*  
 Digitally signed by  
 Rachel S. Payne  
 Date: 2023.08.31  
 17:51:28 -0700

Section 5318. Compliance, exemptions, and summons authority

(a) General powers of Secretary. The Secretary of the Treasury may (except under section 5315 of this title and regulations prescribed under section 5315)

(1) except as provided in subsection (b)(2), delegate duties and powers under this subchapter to an appropriate supervising agency; and the United States Postal Service;

(2) require a class of domestic financial institutions or non-financial trades or businesses to maintain appropriate procedures to ensure compliance with this subchapter and regulations prescribed under this subchapter or to guard against money laundering;

(3) examine any books, papers, records, or other data of domestic financial institutions or nonfinancial trades or businesses relevant to the recordkeeping or reporting requirements of this subchapter;

(4) summon a financial institution or nonfinancial trade or business, an officer or employee of a financial institution or nonfinancial trade or business (including a former officer or employee), or any person having possession, custody, or care of the reports and records required under this subchapter, to appear before the Secretary of the Treasury or his delegate at a time and place named in the summons and to produce such books, papers, records, or other data, and to give testimony, under oath, as may be relevant or material to an investigation described in subsection (b);

(5) exempt from the requirements of this subchapter any class of transactions within any State if the Secretary determines that (A) under the laws of such State, that class of transactions is subject to requirements substantially similar to those imposed under this subchapter; and

(B) there is adequate provision for the enforcement of such requirements; and

(6) prescribe an appropriate exemption from a requirement under this subchapter and regulations prescribed under this subchapter. The Secretary may revoke an exemption under this paragraph or paragraph (5) by actually or constructively notifying the parties affected. A revocation is effective during judicial review.

(b) Limitations on summons power.

(1) Scope of Power. The Secretary of the Treasury may take any action described in paragraph (3) or (4) of subsection

(a) only in connection with investigations for the purpose of civil enforcement of violations of this subchapter, section 21 of the Federal Deposit Insurance Act, section 411 of the National Housing Act, or chapter 2 of Public Law 91-508 (12 USC. 1951 et seq.) or any regulation under any such provision.

(2) Authority to issue. A summons may be issued under subsection (a)(4) only by, or with the approval of, the Secretary of the Treasury or a supervisory level delegate of the Secretary of the Treasury.

(c) Administrative aspects of summons.

(1) Production at designated site. A summons issued pursuant to this section may require that books, papers, records, or other data stored or maintained at any place be produced at any designated location in any State or in any territory or other place subject to the jurisdiction of the United States not more than 500 miles distant from any place where the financial institution or nonfinancial trade or business operates or conducts business in the United States.

(2) Fees and travel expenses. Persons summoned under this section shall be paid the same fees and mileage for travel in the United States that are paid witnesses in the courts of the United States.

(3) No liability for expenses. The United States shall not be liable for any expense, other than an expense described in paragraph (2), incurred in connection with the production of books, papers, records, or other data under this section

(d) Service of summons. Service of a summons issued under this section may be by registered mail or in such other manner calculated to give actual notice as the Secretary may prescribe by regulation.

(e) Contumacy or refusal.

(1) Referral to Attorney General. In case of contumacy by a person issued a summons under paragraph (3) or (4) of subsection (a) or a refusal by such person to obey such summons, the Secretary of the Treasury shall refer the matter to the Attorney General.

(2) Jurisdiction of court-The Attorney General may invoke the aid of any court of the United States within the jurisdiction of which-

(A) the investigation which gave rise to the summons is being or has been carried on;

(B) the person summoned is an inhabitant; or

(C) the person summoned carries on business or may be found, to compel compliance with the summons.

(3) Court order -The court may issue an order requiring the person summoned to appear before the Secretary or his delegate to produce books, papers, records, and other data, to give testimony as may be necessary to explain how such material was compiled and maintained, and to pay the costs of the proceeding.

(4) Failure to comply with order. Any failure to obey the order of the court may be punished by the court as a contempt thereof.

(5) Service of process. All process in any case under this subsection may be served in any judicial district in which such person may be found.

(f) **Written and signed statement required.** No person shall qualify for an exemption under section (a)(6)(sic) unless the relevant financial institution prepares and maintains a statement which,

(1) describes in detail the reasons why such person is qualified for such exemption; and

(2) contains the signature of such person.

## CUSTOMER NOTICE

Dear ABTC Corp  
(Customer)

Records or information concerning your transactions held by the financial institution named in the attached subpoena, summons, or formal written request are being sought by the Internal Revenue Service in accordance with the Right to Financial Privacy Act of 1978, 12 U.S.C. Sec. 3401-3422, for the purpose(s) of civil enforcement of violations of the Currency and Foreign Transactions Reporting Act as amended, (31 U.S.C. Sec. 5311-5332) or any regulation under such provision.

If you object to the disclosure of such records or information, you must:

(1) Fill out the accompanying motion paper and sworn statement (as indicated by the instructions beneath each blank space) or write one of your own, stating that you are the customer whose records are being requested by the Government, and either state the reasons you believe that the records are not relevant to the legitimate law enforcement inquiry described in this notice, or provide another legal basis to support your objection to the release of the subject records.

(2) File the motion and sworn statement by mailing or delivering them to the Clerk of any one of the following United States District Courts (in some cases, there will be only one appropriate court):  
Texas Southern District Court

You must file with your motion and sworn statement a copy of the attached summons, subpoena or formal written request, as well as a copy of this notice.

(3) Serve the Government authority requesting the records by mailing (by registered or certified mail) or by delivering a copy of your motion and sworn statement and a copy of the summons to:

Andrea James, Internal Revenue Service, 1401 Hudson Ln, Ste 134, Monroe, LA 71201

(4) Be prepared to come to court and present your position in further detail.

(5) You do not need to have a lawyer, although you may wish to employ one to represent you and protect your rights.

If you do not follow the above procedures, upon the expiration of ten days from the date of personal service or fourteen days from the date of mailing of this notice, which ever is later, the records or information requested therein will be made available. These records may be transferred to other Government authorities for legitimate law enforcement inquiries, in which event you will be notified after the transfer.

09/19/2023

Date (MM/DD/YYYY)

1401 Hudson Ln, Ste 134  
Monroe, LA 71201

(Street Address, City, State, ZIP Code)

(318) 410-7567

(Area Code and telephone number)

Enclosures: Summons, Subpoena, or Formal Written Request  
Motion Form  
Sworn Statement Form

Very truly yours,

(Signature)

Andrea James, Internal Revenue Agent

(Name and Title of Official)

Internal Revenue Service

(Government Agency)

**Instructions to Server of Summons:**

Part C If notice is required, and a delay of notice was not granted,  
this part is to be given to the customer on  
or before the date on which summons was served.

**DIRECTIONS FOR COMPLETING AND FILING THE ATTACHED  
MOTION AND SWORN STATEMENT**

1. Except where signatures are required, the indicated information should be either typed or printed legibly in the spaces provided on the attached motion and sworn statement forms. The information required for each space is described in parentheses under each space to be completed.
2. It is critical on your “sworn statement” form, that you state your reasons for believing that the financial records sought are not relevant to the legitimate law enforcement inquiry stated in the attached notice or that you provide another legal basis to support your objection to the release of the subject records. You may challenge the government’s access to the financial records if there has not been substantial compliance with the Right to Financial Privacy Act, or for any other reasons allowed under the law. You should state the facts that are the basis for your challenge as specifically as you can.
3. You must file your “Motion and Sworn Statement, along with a copy of the summons” with the appropriate United States district court within 10 days of service of the summons or 14 days of the mailing of the summons, which ever is later, and you must pay a filing fee as may be required by the clerk of the court. You must comply with the Federal Rules of Civil Procedure and local rules of the United States district court.
4. One copy of your challenge papers (motion and sworn statement) *must* be hand-delivered or mailed (by registered or certified mail) to the government official whose name and address appears on the Customer Notice.
5. If you have further questions, contact the government official whose name and telephone number appear on the Customer Notice.

**Instructions to Server of Summons:**  
Attach Part C-1 To Part C

CUSTOMER'S MOTION TO CHALLENGE GOVERNMENT'S ACCESS  
TO FINANCIAL RECORDS  
IN THE UNITED STATES DISTRICT COURT

FOR THE \_\_\_\_\_ DISTRICT OF \_\_\_\_\_  
(Name of District) (State in Which Court is Located)

\_\_\_\_\_  
(Customer Name) No. \_\_\_\_\_  
(Will be Filled in by Court Clerk)

Movant

MOTION FOR ORDER PURSUANT  
TO CUSTOMER CHALLENGE PROVISIONS  
OF THE RIGHT TO FINANCIAL  
PRIVACY ACT OF 1978

V.

\_\_\_\_\_  
(Agency seeking access to records)

Respondent:

I, \_\_\_\_\_ hereby move this Court, pursuant  
(Customer name)

to Section 1110 of the Right to Financial Privacy Act of 1978, 12 U.S.C. §3410, for an order preventing the government from obtaining access to my financial records. The agency seeking access is:

\_\_\_\_\_  
(Name of Government Agency)

My financial records are held by \_\_\_\_\_  
(Name Financial of Institution)

In support of this motion, the Court is respectfully referred to my sworn statement filed with this motion.

Respectfully submitted,

\_\_\_\_\_  
(Your Signature)

\_\_\_\_\_  
(Your Street Address, City, State, and ZIP Code)

\_\_\_\_\_  
(Your Area Code and Telephone Number)

\_\_\_\_\_  
(Print your Name)

CERTIFICATE OF SERVICE

I have mailed or delivered a copy of this motion and the attached sworn statement to:

\_\_\_\_\_  
(Name of Official Listed at Item 3 of Customer Notice)

\_\_\_\_\_  
(Address, City, State, and ZIP Code)

On \_\_\_\_\_  
Date (MM/DD/YYYY)

\_\_\_\_\_  
(Your Signature)

Instructions to Server of Summons

Attach Part C-2 To Part C



**CUSTOMER'S SWORN STATEMENT  
FOR FILING A CHALLENGE  
IN THE UNITED STATES DISTRICT COURT**

FOR THE \_\_\_\_\_ DISTRICT OF \_\_\_\_\_  
(Name of District) (State in Which Court is Located)

\_\_\_\_\_  
(Customer's Name)

Movant

No. \_\_\_\_\_  
(Will be Filled in by Court Clerk)

V.

\_\_\_\_\_  
(Agency seeking access to records)

Respondent:

SWORN STATEMENT OF MOVANT

I, \_\_\_\_\_, ☐ was previously  
(Customer's Name) ☐ am presently

a customer of \_\_\_\_\_  
(Name of Financial Institution)

and I am the customer whose records are being requested by the Government in the summons attached to this statement.

The financial records sought by \_\_\_\_\_  
(Name of Government Agency)

(Fill in one or more reasons)

1. are not relevant to the legitimate law enforcement inquiry stated in the Customer Notice that was

sent to me because \_\_\_\_\_

and/or

2. should not be disclosed because there has not been substantial compliance with the Right to Financial Privacy Act of 1978 in that

and/or

3. should not be disclosed on the following other legal basis \_\_\_\_\_

I declare under penalty of perjury that the foregoing is true and correct.

09/19/2023

\_\_\_\_\_  
Date (MM/DD/YYYY)

\_\_\_\_\_  
(Customer's Signature)

**CERTIFICATE OF COMPLIANCE**  
**WITH THE RIGHT TO FINANCIAL PRIVACY ACT OF 1978**

TO: Bank of America, N.A. - Legal Order Proc  
\_\_\_\_\_  
(Name of Financial Institution)

PO Box 15047  
Wilmington, DE 19850-5047  
\_\_\_\_\_  
( Address of Financial Institution)

FROM: Internal Revenue Service  
\_\_\_\_\_  
(Name of Government Agency)

I hereby certify that the applicable provisions of the Right to Financial Privacy Act of 1978,  
12 U.S.C. § 3401-3422. have been complied with as to the

Summons regarding ABTC Corp  
\_\_\_\_\_  
(Summons, Subpoena, or Formal Written Request )

presented on \_\_\_\_\_ for the following financial records of:  
Date (MM/DD/YYYY)

(Enter information from BSA Summons, Item 6)

1. Pursuant to 31 CFR 1010.911, you are hereby directed to produce copies of any and all documents as defined in Attachment II. This production is presently modified and limited to the books, papers, records and other data as listed in Attachment I. Compliance with this summons will be satisfied by mailing photocopies of the requested information to the address above by the date specified in the summons. Documents may also be provided on electronic media in pdf format unless specified otherwise. Your personal appearance is not necessary.

<p>_____ Date (MM/DD/YYYY)</p> <p>1401 Hudson Ln, Ste 134 Monroe, LA 71201 _____ (Street Address, City, State, ZIP Code)</p> <p>(318) 410-7567 _____ (Area Code and Telephone Number)</p>	<p>_____ (Signature)</p> <p>Andrea James _____ (Name)</p> <p>Internal Revenue Agent _____ (Title of Official)</p> <p>Internal Revenue Service _____ (Government Agency)</p>
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Pursuant to the Right to Financial Privacy Act of 1978, good faith reliance upon this certificate relieves your institution and its employees and agents of any possible liability to the customer in connection with the disclosure of these financial records.

Instruction to Server of Summons:

**Part D** If notice is required, this part is to  
be given to financial institution prior to  
receiving the financial records.



**POST NOTICE FOLLOWING COURT ORDERED DELAY**

ABTC Corp

Dear \_\_\_\_\_  
(Customer's Name)

Records or information concerning your transactions which are held by the financial institution named in the attached summons or request were supplied to or requested by the Government authority named in the summons or request on 09/19/2023  
Date (MM/DD/YYYY)

Notification was withheld pursuant to a determination by the United States District Court for the \_\_\_\_\_ District of \_\_\_\_\_ under the Right to Financial Privacy Act of 1978, 12 U.S.C. Sec. 3401-3422, that such notice might:

\_\_\_\_\_

\_\_\_\_\_

The purpose of the investigation or official proceeding was:

Civil enforcement of the Currency and Foreign Transactions Reporting Act, as amended (31 U.S.C. Sec. 5311-5332), section 21 of the Federal Deposit Insurance Act (12 U.S.C. 1829b), title 1 of Public Law 91-508 (12 U.S.C. 1951, et seq.), or any regulation under any of the foregoing provisions.

\_\_\_\_\_  
Date (MM/DD/YYYY)

(Signature) \_\_\_\_\_

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Street Address, City, State, ZIP Code)

\_\_\_\_\_  
(Title of Official)

**Internal Revenue Service**

\_\_\_\_\_  
(Area Code and Telephone Number)

\_\_\_\_\_  
(Government Agency)

Attachment (s):

**Instructions to Server of Summons:**

**Part E** If notice is required, and a delay of notice was granted, this part is to be given, upon the expiration of the period of delay, to the customer whose records were obtained from the financial institution.

**NOTICE THAT NO LEGAL PROCEEDINGS ARE CONTEMPLATED**

ABTC Corp

Dear \_\_\_\_\_ ,  
(Customer's Name)

This letter will notify you that no legal proceedings are now contemplated against you by

**Internal Revenue Service**

\_\_\_\_\_  
(Government Agency)

in connection with the investigation for which certain of your financial records were sought from

**Bank of America, N.A. - Legal Order Proc**

\_\_\_\_\_  
(Name of Financial Institution)

on \_\_\_\_\_  
Date (MM/DD/YYYY)

This notice to you is required by Section 1110(d)(2) of the Right to Financial Privacy Act of 1978, which is published in 12 U.S.C. §3410(d)(2).

You have thirty days from the date you received this letter during which to file an appeal of the United States District Court's decision denying the motion you made. If you wish to appeal, you should file your appeal with the Clerk of the United States Court of Appeals for the Fifth Circuit.

\_\_\_\_\_  
Date (MM/DD/YYYY)

**Andrea James**

\_\_\_\_\_  
(Name of Official)

**Internal Revenue Agent**

\_\_\_\_\_  
(Title of Official)

**Internal Revenue Service**

\_\_\_\_\_  
(Government Agency)

**Instructions to Server of Summons**

**Part F** If notice was required, this part to be given promptly to the customer, *if and when*, a determination has been made that no legal proceeding against him/her is contemplated.

CERTIFICATION FOR TRANSFERRING RECORDS  
OBTAINED PURSUANT TO THE RIGHT TO  
FINANCIAL PRIVACY ACT OF 1978

TO:

(Name of Receiving Agency)

(Address of Receiving Agency)

FROM:

(Name of Transferring Government Agency)

(Address of Transferring Government Agency)

The records of the following customer of a financial institution are in our possession:

ABTC Corp

(Customer name)

(Customer Street Address, City, State, and ZIP Code)

(Type of Records and Account Number)

Bank of America, N.A. - Legal Order Proc

(Name of Financial Institution)

Pursuant to Section 1112 (a) of the Right to Financial Privacy Act of 1978, 12 U.S.C. 3412(a), the records described above are being transferred to you. I certify that there is reason to believe that the records being transferred are relevant to a legitimate law enforcement inquiry within the jurisdiction of your agency or department.

Date (MM/DD/YYYY)

(Area Code and Telephone Number)

(Name of Official)

(Title of Official)

Internal Revenue Service

(Government Agency)

Copies to the Following Files:

Instructions to Server of Summons

**Part G** If notice was required, this part to be filled out and kept with original summons, if summonsed records are transferred to another agency.

**NOTICE OF TRANSFER OF FINANCIAL RECORDS  
TO ANOTHER DEPARTMENT OR AGENCY**

Dear ABTC Corp  
(Customer Name)

Copies of, or information contained in, your financial records lawfully in possession of:

Internal Revenue Service  
(Government Agency)

have been furnished to: \_\_\_\_\_  
(Receiving Agency)

pursuant to the Right to Financial Privacy Act of 1978, 12 U.S.C. §§3401-3422, for the following purpose(s): \_\_\_\_\_

If you believe that this transfer has not been made to further a legitimate law enforcement inquiry, you may have legal rights under the Right to Financial Privacy Act of 1978 or the Privacy Act of 1974.

\_\_\_\_\_  
Date (MM/DD/YYYY)

\_\_\_\_\_  
(Name of Official)

\_\_\_\_\_  
(Area Code and Telephone Number)

\_\_\_\_\_  
(Title of Official)

Internal Revenue Service  
(Government Agency)

\_\_\_\_\_  
(Agency Address)

**Instructions to Server of Summons**

**Part H** If notice was required  
and records were transferred  
to another agency, this part  
is to be given to customer.